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I. STATEMENT OF POLICY

This policy outlines the State of Louisiana Controlled Billed Account (CBA) Program and establishes standards for use by Department of Children and Family Services (DCFS) employees. The CBA is a tool used to assist employees in paying for specific, higher cost travel expenses incurred during official state business. The CBA is a VISA account issued by Bank of America for the State of Louisiana. This account will enable employees to purchase travel related accommodations/services with the convenience of a credit account to offset allowable expenses in accordance with [PPM49](#), while the DCFS maintains control over those purchases.

This policy along with the use of the CBA does not negate any current requirement and/or allowances in [PPM49](#), including the travel authorization/ expense forms which must be completed for all non-routine travel, conferences, out of state travel, and client related travel, as well as, State of Louisiana and DCFS Purchasing Policies, Rules and Regulations, Louisiana Statutes, Executive Orders.


No CBA shall be issued to any CBA Program Administrator, department head, or auditor or any other roles associated with administering, monitoring or reviewing the activities of the CBA program, as well as any non-state employees. If it is a justifiable hardship for one of the above positions to not be allowed to possess a CBA account, a written request must be submitted to the Commissioner of Administration including detailed justification as to why this is not feasible and what precautions will be taken to guarantee the security and validity of expenditures. Specific approval from the Commissioner of Administration must be obtained prior to issuing an account to an individual serving in any of these roles.

A CBA may be issued only to DCFS employees who are required and authorized to manage travel for their region, division or section for official state business and shall be used only for:

- employee airfare (excluding baggage check-in fees)
- employee hotel/lodging
- employee vehicle rental
- client related hotel/lodging
- client related airfare (excluding baggage check-in fees)
- hotel parking only with a hotel stay and combined on the hotel/lodging receipt
- Park-N-Fly parking (New Orleans airport only)
- Conference registration

Any recognized or suspected misuse must be immediately reported to the DCFS Compliance Officer CBA Program Administrator and the DCFS Bureau of General Counsel. Anonymous reports may be reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549. For additional information, visit the website for the [State of Louisiana Inspector General](#).

In the event that an agency fails to comply with the requirements for participation in the Travel Program, the result of noncompliance may be removal from the CBA Program.

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For procedures, see the [Controlled Billed Account \(CBA\) Procedures Manual](#).

A. Purpose

The Controlled Billed Account Program Policy establishes and provides:


- Uniform guidelines for utilization of the CBA in accordance with State laws, State rules, and Regulations, and DCFS Policies
- Improvement in efficiency and effectiveness by forming a standard source of payment for hotel/lodging and vehicle rental
- A standard source of payment for contract airfare required by airlines as a condition of refundable, non-penalty State airfares
- A reduction of cash advances for travel expenses

B. Scope

This policy applies to all DCFS divisions, bureaus, and sections statewide.

C. Conditions of Participation

- All program participants, i.e. CBA Program Administrators, CBA Cardholders, and CBA Cardholder Approvers are required to complete an online certification class, annually, receiving a passing grade of at least 90 in order to manage a new CBA, remain as a CBA Program Administrator or remain as a CBA Cardholder Approver. These certifications will be developed and updated, as necessary, by the Office of State Procurement and the agency will be notified as soon as they are approved. All program participants will be given ample time to obtain this certification once notified.
- A CBA Cardholder's Approver must be a supervisor of the Cardholder which would be at least one level higher than the Cardholder. The Approver must be the most logical supervisor which would be most familiar with the business case and appropriate business needs for the Cardholder's transactions.
- To allow for proper and complete program audits, all program participants will, in the near future, be mandated to implement WORKS Workflow, which is an online system through Bank of America. The system captures transactions. Workflow requires electronic signatures from both CBA Cardholders and CBA Cardholder Approvers along with the ability to maintain receipts and backup supporting documentation in one central location through the scanning feature which is also being mandated, and therefore, assisting with audits and reviews. The system allows for an additional level of approvals, beyond the Cardholder and Approver. Another function of Workflow allows accounting information to be coded by the Cardholder for each transaction. The accounting function is mandated for

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Integrated Statewide Information System (ISIS) agencies which would ultimately allow accounting information to be interfaced to the ISIS system.

D. Responsibilities

1. Office of State Procurement

The State of Louisiana Office of State Procurement (OSP) is responsible for the statewide contract administration of the CBA Program. The State Program Administrator serves as a central point of contact to address all issues and changes necessary to the overall program; and coordinates such changes with the contractor, Bank of America. OSP responsibilities include:


- Sets state policies including statewide limits and recommends allowable merchant category codes.
- Approves agency participation in the program.
- Determines individual agency maximum limits based on program compliance, staff experience, training and factors that promote the overall use of the program.

2. DCFS Executive Division

- The DCFS Executive Division, through subordinate employees, is responsible for the administration of the CBA Program, and for DCFS Compliance with State guidelines, State Accounting and the DCFS CBA Procedures Manual.
- The DCFS Executive Division is responsible for authorizing CBA designated approvers.


3. DCFS Secretary

- The DCFS Secretary is also responsible for designating an Agency CBA Program Administrator who serves as a central point of contact to address all issues and changes to the program. The Management and Finance Division (MFD) Administrative Services Section is responsible for administering the CBA Program.
- The DCFS Secretary or delegated Appointing Authority, along with all CBA Cardholder Approvers, shall annually review all CBA's, CBA Cardholders, and CBA limits and ensure appropriate utilization. A file shall be maintained showing compliance with this requirement.

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4. Agency CBA Program Administrator


- Obtains annual Program Administrator certification through LEO and obtains a passing grade of at least 90.
- Establishes proper controls and develops internal policies and procedures.
- Processes new CBA applications, user IDs and changes to Cardholder information.
- Maintains Cardholder profiles within the software provided by Bank of America, while providing assistance and support to all sections within DCFS.
- Determines allowable merchant category codes for the agency based on individual needs and the State's allowances.
- Educates Cardholders and/or delegated trainers on use of the CBA and sales tax requirements.
- Establishes procedures for reducing CBA Cardholders to \$1 limits during an extended absence and/or until the Cardholder returns. This will be done to protect the Cardholder and the agency during the Cardholder's absence.
- Monitors Cardholder accounts which are not active and adjusts STL' and/or monthly cycle limits accordingly based on possible change in needs and cancellation of account, when not utilized in a twelve month period. An account may only remain active, if dormant for a twelve (12) month period, by justification and approval from the Office of State Procurement. If approval is granted, the card must be suspended and profile changed to one dollar (\$1) limit until future need for activation.
- Annually runs a "non-utilization" or "last used card" report to determine all accounts that have not been utilized for the last twelve (12) months. Obtains justification to keep or place cards in a one dollar (\$1) spend profile. Submits "non-utilization" or "last used card" report to the DCFS Secretary or delegated Appointing Authority for review and approval.
- Educates Cardholders on process of reporting a compromised account and/or any fraudulent activity.
- Requests CBA accounts, monitors the issuance of accounts, and prepares statistics and reports to document the results of the program.

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- Establishes procedures to cancel accounts when it is determined they are no longer needed or upon termination of an employee.
- Maintains listing of all agency Cardholder names in WORKS.
- Establishes agency Controlled Billed Accounts (CBA's). The contract travel agency and Bank of America must be notified of authorizers for each CBA.
- Assures that default accounting codes are assigned for each Cardholder.
- Keeps abreast of program updates and disseminates this information to the Department Head, Cardholders, and any other agency personnel as deemed appropriate.
- Utilizes Bank of America's data system reports to manage agency program. Makes routine checks to monitor spending, ensures that active cards are only issued where necessary, and researches information to enhance or streamline purchasing processes.

5. DCFS Fiscal Services


- Establishes, assigns, and maintains default/override accounting codes for transactions not otherwise coded through the electronic online WORKS Workflow.
- Establishes the default accounting code for each appropriated program which will consist of the fund/agency or three digit ISIS Agency number, clearing organization number established by OSRAP (T plus the appropriation number; ex T100, T200) and the clearing object will be 2680.
- Notifies OSRAP of all instances that will require a change in the agency's structure, such as the addition or deletion of an appropriated program.
- Reconciles Cardholder statement to electronic payment (P4 Travel Card Vendor Payment Voucher Input Form) and distributes costs from the default accounting codes to the proper accounting codes. ISIS Agencies must notify OSRAP immediately of any discrepancies.
- Processes and approves journal vouchers.

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- Ensures that documentation is adequate and sufficient to adhere to State Travel Guidelines and Accounting guidelines for recording of expenditures for the CBAs.

6. **Regional Administrators, Bureau, Division and Section Directors Approvers/Supervisors**


- Obtains annual approver certification through the State's online certification training program in which a passing grade of at least 90 must be obtained.
- Obtains agency program training and signs an Approver Agreement Form, annually, with originals given to the CBA Program Administrator and the Approver receiving a copy.
- Obtains, reviews and understands the state agency policies, PPM49 and all rules, regulations, policies, procedures, guidelines, and statutes, Executive Orders, if applicable.
- Reviews and approves requests for issuance of CBA accounts.
- Enforces personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines.
- Maintains budget controls for travel expenses.
- Reviews and approves all information and documentation submitted by the Cardholder to verify transactions.
- Verifies that acceptable documentation exists (including the merchant name, transaction date, line item description, price, client specific information, etc.) to support every purchase and/or credit.
- Verifies that purchases are for official State business and that purchases comply with appropriate rules and regulations.
- Keeps well informed of program updates as sent from Agency Program Administrators or anyone associated with the CBA Program.
- Ensure that a log is completed by each Cardholder, that the log corresponds with the monthly billing statement and that the log and statement are signed by both Approver and the Cardholder.

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- Signs the State Controlled Billed Account (CBA) Log Client Related ([DCFS TCF 3](#)) and/or Non-Client Related ([DCFS TCF 4](#)) and Credit Card statement listing the monthly purchases from Bank of America.
- Ensures that supporting documentation, including the signed log or Approved electronic log, original statement signed by both the Approver and Cardholder, and original receipts along with any findings and justifications are sent to the DCFS Fiscal Services Section for review.
- Reviews all documentation to ensure there is not a duplication of personal request and/or reimbursements.
- Immediately reports any fraud or misuse, whether actual, suspected or personal charges to the DCFS Compliance Officer and DCFS Bureau of General Counsel, as well as, agency head and other personnel/agencies as required. An Approver will participate in any disciplinary actions which may be deemed appropriate, if necessary.
- Ensures that either the CBA Cardholder Approver or the CBA Cardholder notifies the CBA Program Administrator if the account is compromised and that the Cardholder immediately notifies the bank.
- Requests the cancellation of the CBA account immediately when an employee terminates from service or is no longer responsible for managing travel for his/her region, division or section and collects all final receipts, other transaction documentation and CBA logs.
- Notifies CBA Program Administrator when an employee will be out of the office on extended leave to request the account number is put in a suspense status to protect the cardholder. Upon the employee's return to work, notifies the CBA Program Administrator to return the account to active status.
- Monitors and documents CBA Cardholder misuse such as non-approved purchases and prohibited transactions.
- Reviews, at a minimum annually, all CBA Cardholders which Approver is designated as an Approver along with profile limits to ensure appropriate utilization of the card and program intent. This will ensure that all Cardholders limits, MCC Codes, etc., are working properly for the Cardholder. If limits or codes are not allowing the Cardholder to perform his/her duties, then Approver should contact the CBA Program Administrator to make necessary adjustments.

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- Ensures that Cardholder is never a final approver of his/her own monthly transactions.
- Ensures each transaction, to the best of the Approver's knowledge:
 - Has an appropriate business purpose, fits the Cardholder's needs, and is audited, including a review of all supporting documentation.
 - Is in compliance with all current purchasing rules and regulations, statutes, executive orders, policies and PPM49, if applicable.
 - Is in compliance with the CBA Policy.
 - Does not include Louisiana state tax, as this program is Louisiana state tax exempt.
 - Includes all required and complete documentation, including a detailed receipt, supporting the transaction and all documentation is scanned into Workflow, once implemented and tied to the appropriate individual transaction.
 - Has been verified to ensure that each transaction has a receipt and the receipt's date, supporting documentation and documentation dates, along with the log dates, correspond with known business needs along with program cycle dates (which begin the 9th of one month and ends the 8th of the following month).
 - Has been coded properly for payments as outlined in the agency policy and procedures and as required in Workflow.
 - Secures all assigned WORKS application User IDs and passwords. Never share User ID and passwords and/or leave the work area while logged into the system or leave log-in information lying in an unsecure area.
 - Never include the entire 16-digit account number in emails, fax, reports, memos, etc. If an account number is necessary, only use the last four digits.
 - Understands that failure to properly fulfill responsibilities as a CBA Approver could result, at a minimum, in the following:
 - Written counseling which would be placed in employee file for a minimum of 12 months.

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- Consultation with the CBA Program Administrator, and possibly head of agency and internal audit section.
- Disciplinary actions, up to and including termination of employment.
- Legal actions, as allowed by the fullest extent of the law.

7. CBA Cardholder


- Completes the Cardholder Enrollment/Update Form ([DCFS TCF 1](#)) and obtains approval from his/her supervisor and/or Appointing Authority.
- Obtains annual Approver certification through LEO and obtain a passing grade of at least 90.
- Sends the original Certificate of Achievement found at the end of the CBA Training Presentation or LEO training transcript and the completed Cardholder Form 1 via e-mail to CBA Program Administrator.
- Reads all policies, and agrees to abide by procedures relating to the CBA.
- Signs the Cardholder Agreement section of the Cardholder Verification of Receipt Form ([DCFS TCF 5](#)).
- Obtains proper approvals prior to utilization of the CBA.
- Utilizes the CBA for official State use only.
- Instructs employees to present a personal credit card when checking into a hotel to cover any incidental expenses, which are not allowed if using the CBA to pay for hotel room charges. If incidental expenses are incurred during a business trip, these expenses must be reimbursed through the agency's travel reimbursement policy and procedures, using the LaGov Travel System through Louisiana Employees On-line ([LEO](#)) for non-client related expenses or the Tracking Information Payment System (TIPS) Form 213 for the client related expenses.
- Shall not utilize the CBA to pay for another or loaned to another person to pay for official or non-official travel expenses.
- The CBA may be used to pay for rental cars in compliance with changes to [PPM49](#), the Louisiana State Travel Regulations.

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- Shall not utilize the CBA to avoid appropriate travel or payment procedures.
- Shall not utilize the CBA to purchase gift cards.
- Shall not pay Louisiana state taxes with the CBA. Instructs employees to present the appropriate completed and signed tax exempt form at the time of check-in at hotels or at Enterprise Rental facilities to ensure state taxes are not charged.
 - State of Louisiana Employee Travel Expense Sales Tax Exemption Certificate Form [R-1392](#) (for Automobile Rental Charges and Park N Fly – New Orleans Airport location only).
 - Governmental Employees Hotel Lodging Sales/Use Tax Exemption Certificate Form [R-1376](#) (for Hotels only).
- Returns all final receipts, other transaction documentation and CBA logs to his/her supervisor if employment is terminated, if transferred to another agency, or if there is a change of responsibility which makes the account no longer necessary.
- Documents on the Client Related CBA Log (Form [DCFS TCF 3](#)) or the Non-Client Related CBA Log (Form [DCFS TCF 4](#)) for every transaction: the merchant name, transaction date, line item description, amount, client specific information, etc. to support every purchase and/or credit and accounting distribution information such as organization number, object, reporting category, etc.
- Shall notify the DCFS Compliance Officer if fraudulent charges are noticed, as the account may need to be cancelled and another account established.
- Shall notify the Agency CBA Program Administrator via e-mail to DCFS.CBA.Administrator@LA.GOV if use of an account has changed and lower or higher limits are necessary.
- Shall never accept cash in lieu of a credit to the CBA account.
- Shall never include the full CBA account number in emails, fax, reports, memos, etc. If an account number is necessary, only the use of the last four or eight digits of the account number is allowed.

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- Secure assigned WORKS application User IDs. Never share User ID and password and/or leave work area while logged into the system or leave log-in information lying in an unsecure area.
- Recognizes that the CBA is the property of the State of Louisiana and the Cardholder is also responsible for maintaining the security of account data such as the account number, the expiration date, and the card verification value (CVV), the 3-digit security code.
- If a copy of an actual card is required by a merchant for payment, then the Cardholder must use another form of payment other than the CBA.
- Shall never use an individual CBA for personal, non-business expenses for any reason.
- Shall never, under any circumstances, use the CBA to access or attempt to access cash.
- Shall never use the CBA for incidentals.
- Shall never use the CBA to attempt to purchase alcohol, food or entertainment services.
- Shall never use the CBA to attempt to pay for fuel or vehicle maintenance.
- Reconciles transactions completed during the billing cycle by matching the Credit Card statement to the Controlled Billed Account (CBA) Log, Client Related CBA Log (Form [DCFS TCF 3](#)) and/or the Non-Client Related CBA Log (Form [DCFS TCF 4](#)) and the documentation obtained from the vendors and other applicable documents on a monthly basis. The log is also used to identify the ISIS cost distribution of the purchases.
- Reviews the documentation and certifies the goods or services as received or reports as a disputed item.
- Submits reconciled Controlled Billed Account (CBA) Logs Client Related CBA Log (Form [DCFS TCF 3](#)) and/or the Non-Client Related CBA Log (Form [DCFS TCF 4](#)) and Bank of America Statements, all original receipts, Travel Authorizations for non-routine travel, conferences and out of state travel, TIPS payment documents, special approvals/justifications, any other clarifying documents to DCFS Fiscal Services at DCFS.SLTC@la.gov no later than the 20th day of the statement month. All supporting documentation including original receipts must then be mailed


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to DCFS Fiscal Services as instructed in the CBA Procedures Manual, with a copy retained in the office files.

- **NEVER MAKE A PAYMENT DIRECTLY TO THE BANK** in the event that an unauthorized charge is placed on the individual's CBA. Making a payment directly to the bank will cause the monthly statement billing file to be out of balance, and the agency will have to determine the cause. Ultimately, it will be determined that a personal payment was made. In order to avoid this situation, report any unauthorized charges to the DCFS Compliance Officer immediately, along with decision on how the funds will be reimbursed back to the agency. Refer to the CBA Procedures Manual for further instructions.
- Immediately report a compromised account by calling Bank of America at 1-888-449-2273 and then call or email Program Administrator for further instructions.
- If a decline occurs while attempting a transaction, do not allow the merchant to attempt to process a transaction on the CBA account multiple times. Call Bank of America immediately. Upon return to the office, email the Compliance Officer in writing to provide details of the decline.
- Responds timely to all requests for documentation. Unjustified incidents of non-response will be reported to the cardholder's supervisor, appropriate appointing authority and Undersecretary.
- Maintains a file of all CBA Logs and supporting documentation according to the [DCFS Retention of Departmental Records Policy, Policy 6-2](#).

8. Compliance Officer

- Responsible for accountability and integrity of the use of the CBA account by DCFS employees.
- Performs post reviews of randomly selected and/or suspicious cardholder transactions to ensure Travel policies and procedures are being followed.
- Runs reports in WORKS and INTELLILINK in accordance with [CBA Policy](#).
- Provides monthly certification to DOA that reports have been run and provides justification and explanations, as needed.

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- Notifies the Bureau of General Counsel of any suspected non-approved transactions.
- Follows up with cardholders, supervisors, and appointing authorities to ensure compliance.
- Responds timely to inquiries from Office of State Procurement or DOA Auditors.
- More information about CBA compliance procedures is contained in the CBA Procedures Manual.

9. Bureau of General Counsel

- Establishes and enforces personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines.
- Ensures that the consequences, outlined in the agency's policy are executed.

10. Human Resources

- Establishes and enforces personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines.
- Ensures that the consequences, outlined in the agency's policy are executed.

11. Internal Audit


- Establishes policy to review the agency's CBA program.
- Conducts annual audits of CBA Program.

II. PROCEDURES

See [DCFS CBA Procedures Manual](#).

A. Account Misuse and/or Fraud

All instances of suspected account misuse (whether intentional or accidental) and/or fraud will be investigated by the DCFS Bureau of General Counsel.

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FRAUD PURCHASES - any use of the CBA which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.

An employee suspected of having misused the CBA with the intent to defraud the state will be subjected to an investigation. Should the investigation result in findings which show that the actions of the employee have caused impairment to state service, and should those findings be sufficient to support such action, the employee will be subject to disciplinary action. The nature of the disciplinary action will be at the discretion of the Secretary and will be based on the investigation findings and the record of the employee. Any such investigation and ensuing action shall be reported to the Legislative Auditor, the Office of Inspector General, State Police and the Director of the Office of State Procurement.

NON-APPROVED PURCHASES – a purchase made by a State cardholder for which payment by the state is unapproved. Refer to the section on non-approved purchases in the CBA Procedures Manual.


DCFS will seek payment for all fraudulent and non-approved purchases from the employee.

DCFS maintains a zero (0) tolerance policy as it relates to fraud, theft and misappropriation of funds. All allegations of fraud, theft and misappropriation of funds will be aggressively investigated and pursued.

DCFS shall also report to the appropriate law enforcement agency, District Attorney, Legislative Auditor, State Office of Inspector General, and if applicable the appropriate programmatic Office of Inspector General, all findings of fraud, theft or misappropriation of funds committed by any person to determine if criminal prosecution or other penalties are warranted.

All employees that commit fraud, theft or misappropriate public funds will be subjected to disciplinary action, up to and including termination. Likewise, all employees that use the Department, its programs, offices, property, name or employees as a place or means to commit fraud, theft or misappropriation of funds, regardless if public or private funds are involved, will be subjected to disciplinary action, up to and including termination.

Employees are required to immediately report all allegations of fraud to their immediate supervisor **and** Bureau of General Counsel for DCFS. The failure to do so will subject the employee to disciplinary action, up to and including termination.

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B. Sales Tax

- Louisiana State sales tax should not be charged on CBA purchases.
- Cardholders should make every effort at the time of purchase to avoid being charged Louisiana state sales tax.
- In the event Louisiana State sales tax is charged and a credit is warranted, it is the Cardholder's responsibility to have the vendor-merchant (not Bank of America) issue a credit to the Cardholder's CBA.
- It is State policy not to pay Louisiana state sales tax; however, the Agency may exempt Cardholders from obtaining a credit from the vendor-merchant for Louisiana state sales tax charges of less than twenty-five dollars (\$25). If a Cardholder continually allows Louisiana state sales taxes to be charged to the account, corrective measures shall be taken.
- If there is a problem with a vendor-merchant charging Louisiana state sales tax, the cardholder should provide them with a copy of the [Certificate of Sales/Use Tax Exemption/Exclusion form](#). This form provides information about the CBA Program and serves as a tax exempt certificate for the State of Louisiana.

C. Payment Reconciliation and Cost Distribution


See CBA Procedures Manual for Payment Procedures, Payment Reconciliation and Cost Distribution information.

D. Declared Emergency Use

In the event the Governor declares a state of emergency, the CBA may be changed to allow higher limits and opening of certain MCC codes for the expenses of essential employees who would be active during an emergency situation. An emergency profile will be created in WORKS which shall not exceed the following limits, without prior approval from Office of State Procurement: STL (single transaction limit) \$25,000, Travel and Rest MCC Groups may be removed if determined to be necessary for group accommodations however, the Cash MCC Group must remain attached to the profile at all times, as the use of cash is never allowed, even during emergency situations.

Higher limits do NOT eliminate the need to follow emergency procurement rules, policies, procedures and/or executive orders.

It is the CBA Program Administrator's responsibility to ensure that all accounts are returned to their original profile once the emergency declaration has expired and/or when higher emergency limits are no longer necessary.

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E. Record Retention

The Purchasing log and all supporting documentation must be maintained in accordance with the [DCFS Policy 6-02, Retention of Departmental Records](#).

F. CBA Training Presentation

The proper training mechanism used to inform Cardholders of the policies and procedures which govern the CBA is available via [MOODLE](#).

III. FORMS AND INSTRUCTIONS

[DCFS CBA Program Approver Agreement Form](#)

State of Louisiana Employee Travel Expense Sales Tax Exemption Certificate Form [R-1392](#) (for Automobile Rental Charges and Parking Charges exemptions) and [Instructions](#) ([Sample Form](#))

Governmental Employees Hotel Lodging Sales/Use Tax Exemption Certificate Form [R-1376](#)

Note: This form is used for hotels only

Cardholder Enrollment-Update Form and Instructions ([DCFS TCF 1](#))

Non-Client Related CBA Log Form and Instructions ([DCFS TCF 3](#))

Client Related CBA Log Form and Instructions ([DCFS TCF 4](#))

[Statement of Disputed Item](#) Form and [Instructions](#)


Verification of Receipt Form ([DCFS TCF 5](#))

[CBA Program Approver Agreement Form](#)

[CBA Program Cardholder Agreement Form](#)

[CBA Program Administrator Agreement Form](#)

[CBA Program Approver Agreement Form DCFS Approver Update/Change Form](#)

	Agency Name	Department of Children and Family Services (DCFS)
	Chapter No./Name	DSS Policy Manual
	Part No./Name	1/Administrative/Fiscal
	Section No./Name	1-21/Controlled Billed Account (CBA) Policy
	Document No./Name	1-21/Controlled Billed Account (CBA) Policy
	Effective Date	July 28, 2016

IV. REFERENCES

Definitions

Agency: Department of Children and Family Services which arranges with the card issuer, Bank of America, for the issuance of CBA's to authorized employees.

Agreement Form: A form signed by a Program Administrator, cardholder and cardholder approver, annually, that acknowledges the cardholder has received required training from agency, completed the state's certification requirement and received a passing score of at least 90, understands the CBA Policies, both state and agency, and accepts responsibility for compliance with all policies and procedures.

Agency CBA Program Administrator: Person designated by the Department Secretary to coordinate, monitor and oversee an agency's CBA program. Serves as liaison between the Cardholder, the agency/budget unit head, the State Program Administrator, and Bank of America.


Appointing Authority: Secretary, Deputy Secretary, Undersecretary, Deputy Undersecretary or his/her designee.

Accountholder/Cardholder Approver: A DCFS employee whose name appears on the CBA and who is accountable for all charges made on the account.

Cardholder Enrollment Form ([DCFS TCF 1](#)): The form used to apply for a CBA and also to reapply, update information on an existing account (name change or address change), close an account, and report a compromised account.

Controlled Billed Account (CBA): A credit account issued in an agency's name (no plastic card issued). These accounts are direct liabilities of the State and are paid by DCFS. CBA's are controlled through an authorized approver(s) to provide a means to pay airfare, lodging, vehicle rental, registration fees, and client related travel. The traveler needs to ensure that the actual "plastic card" is not necessary, as there is no plastic card issued for a CBA.

[Controlled Billed Account \(CBA\) Log \(either Client Related or Non-Client Related\)/Billing Cycle Log:](#) Paper or electronic form (once the agency has completed the implementation of Workflow) used in the reconciliation process for transactions charged during the billing cycle. The log is used by matching the paper Credit Card statement received from Bank of America to the log and the documentation obtained from the vendor(s), and to identify the ISIS cost distribution of the purchases. Examples of transaction documentation include, but are not limited to: itemized purchase receipts/invoices, (with complete item descriptions, not generic such as "general merchandise"), receiving documents, credits, disputes, written approvals, airline exception justifications/approvals, travel authorizations/expense forms, etc. Synonymous with "CBA Log".

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Cycle: The period of time between billings. For example, the CBA closing period ends at midnight the 8th of each month, synonymous with “billing cycle”.

Cycle Limit: The maximum spending (dollar) limit a CBA is authorized to charge in a cycle. These limits should reflect the individual’s travel patterns. They are preventative controls, and as such, should be used judiciously.

Default Account: There will be a default accounting code for each appropriated program that will consist of the fund/agency/organization/object code combination. All charges made by the Cardholder will default to the assigned accounting code until reallocated by the Cardholder into an appropriate line item account(s).

Disputed Item: Any transaction that was double charged, charged an inaccurate amount, or charged without corresponding goods or services by the individual cardholder.

Electronic Funds Transfer (EFT): An electronic exchange or transfer of money from one account to another, either within the same financial institution or across multiple institutions.

Electronic Signature: An electronic sound, symbol or process attached to or logically associated with a record or executed or adopted by a person with the intent to sign the record.

Fraud Purchase: Any purchase made while using the CBA which is determined to be an intended attempt to defraud the state. The attempt to defraud may include, but is not limited to, personal gain or the gain of others.


Incidental Expense: Expenses incurred while traveling on official state business which are not allowed on the CBA. Incidentals include, but are not limited to: meals; fees and tips to porters, baggage carriers, bellhops, hotel maids; transportation between places of lodging/airport such as taxi; phone calls and any unallowable expenses.

Integrated Statewide Information System (ISIS): State of Louisiana’s integrated system used for accounting, financing, purchasing, and contracting functions.

INTELLILINK: Visa’s web-based auditing tool which is used to assist with monitoring and managing the agency’s card program usage to ensure that card use conforms to all policies and procedures.

LaGov: State of Louisiana’s newest integrated system used for accounting, financing, logistics, human resources, travel and data warehouse storage and reporting.

Merchant: A business or other organization that may provide goods or services to a customer. Synonymous with “supplier” or “vendor”.

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Merchant Category Code (MCC): A standard code the credit card industry uses to categorize merchants based on the type of goods or services provided by the merchant. A merchant is assigned an MCC by the acquiring bank. Attempts to use the card at prohibited or restricted merchants will be denied. Continued attempts could result in disciplinary action.

Merchant Category Code Group (MCCG): A defined group of merchant category codes. MCCGs are used to control whether or not cardholders can make purchases from particular types of merchants.

Non-Approved Purchase: Any purchase made by a Cardholder for which payment by the state is unapproved.

PPM49 (Policy and Procedures Memorandum 49): The state's general travel regulations. These regulations apply to all state departments, boards and commissions created by the legislature or executive order and operating from funds appropriated, dedicated, or self sustaining; federal funds, or funds generated from any other source.

Statement of Account (Credit Card Statement): The listing of all transactions charged to the Cardholder's account through the end of the monthly billing cycle. BOA sends the statement directly to the Cardholder on a monthly basis for reconciliation purposes. This is not a bill. The Cardholder must reconcile (within 5 days of receipt) the statement and forward it to his/her supervisor or other designated reviewer for approval and signature.


Supervisor/Approver: The Supervisor is responsible for verifying that all charges against the Cardholder's account are authorized and supported by adequate documentation.

Tracking, Information and Payment System (TIPS): A computerized on-line, intragency information management and payment system which is capable of tracking client information and generating payments to providers on behalf of DCFS Child Welfare clients.

Transaction Documentation: All documents pertaining to a transaction. The documentation is also used for reconciliation at the end of the billing cycle and is to be retained with the monthly reconciliation documentation for review and audit purposes. Examples of transaction documentation include, but are not limited to: itemized purchase receipts/invoices, receiving documents, credits, disputes, written approvals, airline exception justifications/approvals, travel authorizations/expense forms, etc. Support documentation must be maintained in an organized filing system. It may also be referred to as Supporting or Support Documentation.

Transaction: A single purchase. A credit also constitutes a transaction.

Verification of Receipt Form (DCFS TCF 5): The form that must be signed by the Cardholder verifying that the Cardholder has received his/her CBA and has read, understands, and agrees to comply with the policies and procedures of the State and DCFS.

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WORKS: Bank of America's web-based system used for program maintenance, card/CBA issuing/suspension/cancellation and reporting.

WORKS Workflow: Bank of America's online system that includes user profiles and transaction Workflow.

[DCFS CBA Procedures Manual](#)

[Office of State Procurement Program Website](#)

[DCFS CBA Training](#)